

Pinal County
Fiscal Year 2019 – 2020
Tentative Budget

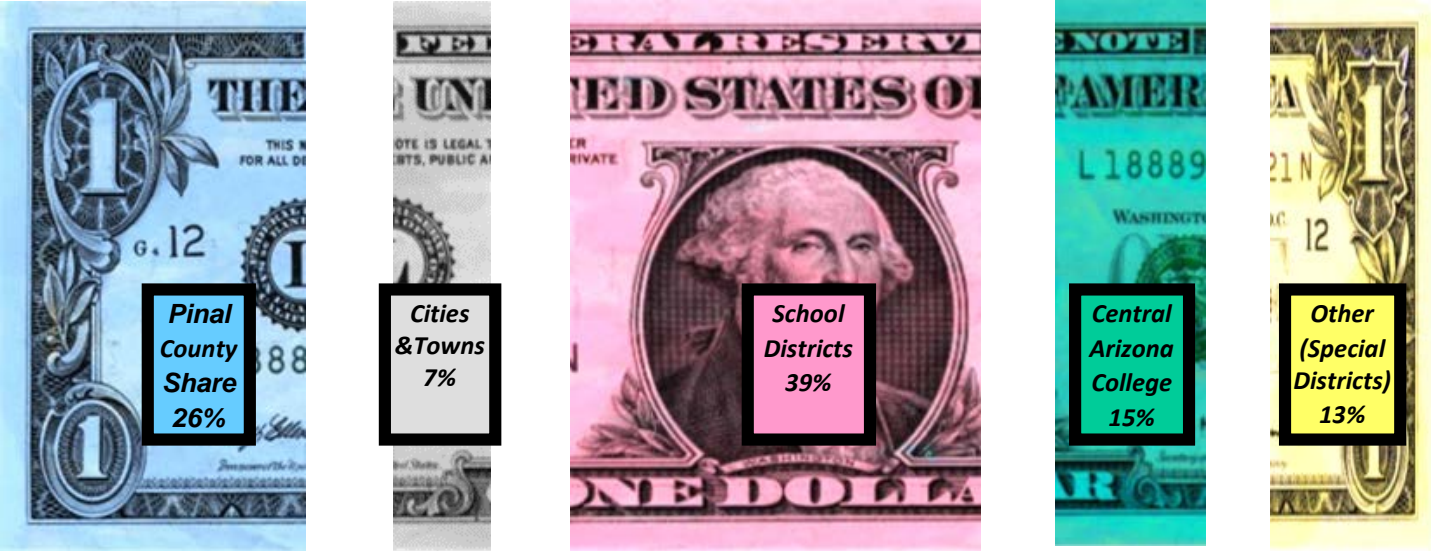


PINAL COUNTY

WIDE OPEN OPPORTUNITY

May 29, 2019

Where Your Property Tax Dollars Go



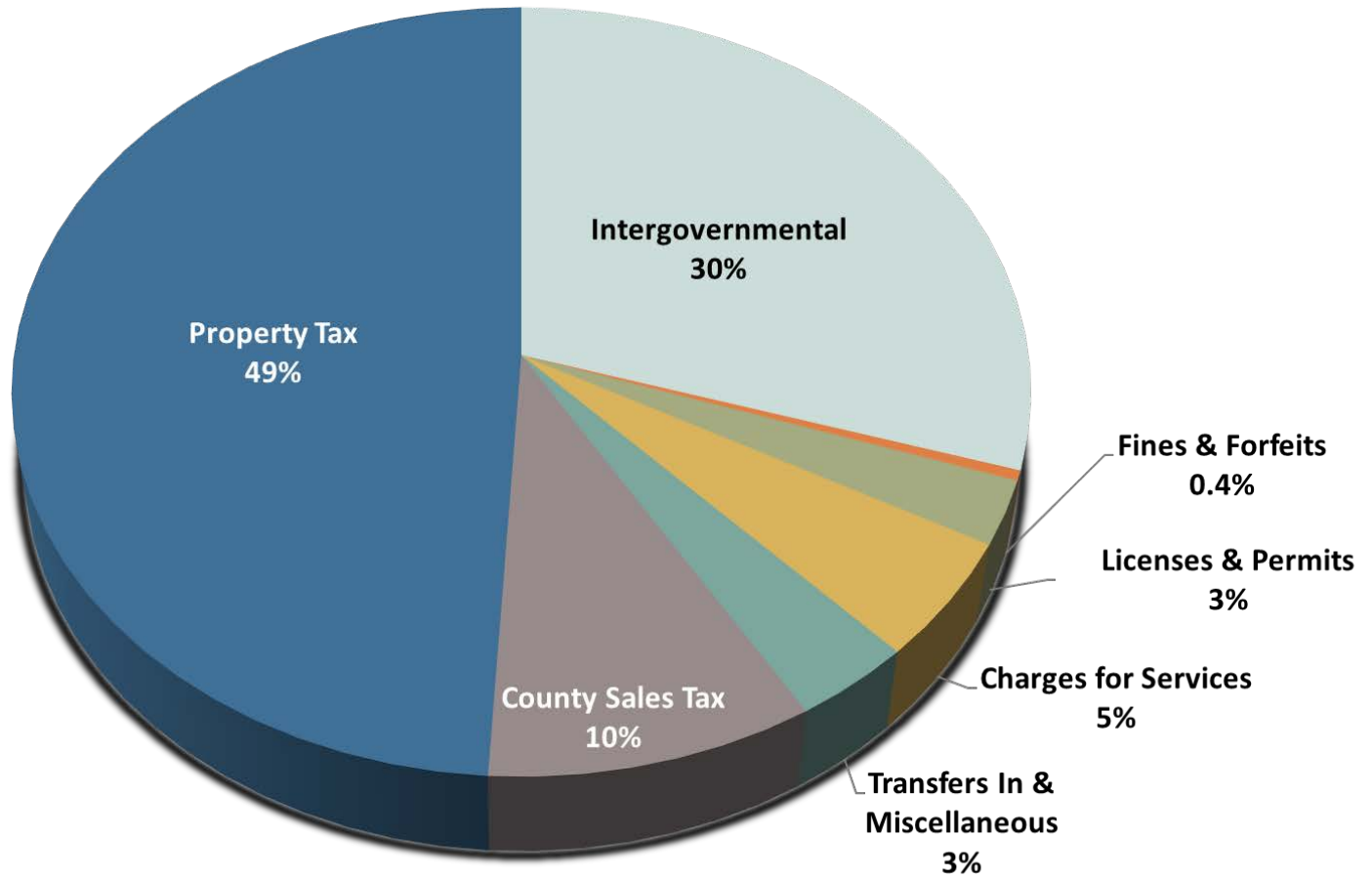
On average, the FY 2018-2019 Pinal County portion of the tax levy is roughly 26 cents of your tax dollar. This is down from 31 cents in FY 2010-2011.

Primary Property Tax History Comparison

Tax Rate						Difference FY16 & FY19	% Change FY16 & FY19	Difference FY16 & FY20	% Change FY16 & FY20	% of Max Rate FY19
Fiscal Year	15-16	16-17	17-18	18-19	19-20					
Apache	\$0.5202	\$0.5642	\$0.5857	\$0.5922		\$ 0.0720	13.8%			100%
Cochise	\$2.6276	\$2.6276	\$2.6747	\$2.6747		\$ 0.0471	1.8%			68%
Coconino	\$0.5735	\$0.5788	\$0.5678	\$0.5589		\$ (0.0146)	-2.5%			100%
Gila	\$4.1900	\$4.1900	\$4.1900	\$4.1900		\$ -	0.0%			62%
Graham	\$2.3071	\$2.4597	\$2.6439	\$2.9920		\$ 0.6849	29.7%			98%
Greenlee	\$0.5626	\$0.6171	\$0.6941	\$0.7026		\$ 0.1400	24.9%			66%
La Paz	\$2.3567	\$2.3580	\$2.4900	\$2.3607		\$ 0.0040	0.2%			98%
Maricopa	\$1.3609	\$1.4009	\$1.4009	\$1.4009		\$ 0.0400	2.9%			79%
Mohave	\$1.9696	\$1.9696	\$1.9696	\$1.9696		\$ -	0.0%			79%
Navajo	\$0.8417	\$0.8728	\$0.8903	\$0.8951		\$ 0.0534	6.3%			98%
Pima	\$4.3877	\$4.2896	\$4.4596	\$4.3196		\$ (0.0681)	-1.6%			78%
Pinal	\$3.9999	\$3.8699	\$3.8699	\$3.8300	\$3.7900	\$ (0.1699)	-4.2%	\$ (0.2099)	-5.2%	63%
Santa Cruz	\$3.8086	\$3.8086	\$3.8315	\$3.8150		\$ 0.0064	0.2%			78%
Yavapai	\$1.9317	\$1.9027	\$1.8395	\$1.7788		\$ (0.1529)	-7.9%			80%
Yuma	\$2.4132	\$2.4684	\$2.5016	\$2.5288		\$ 0.1156	4.8%			95%

General Fund Revenue Budget

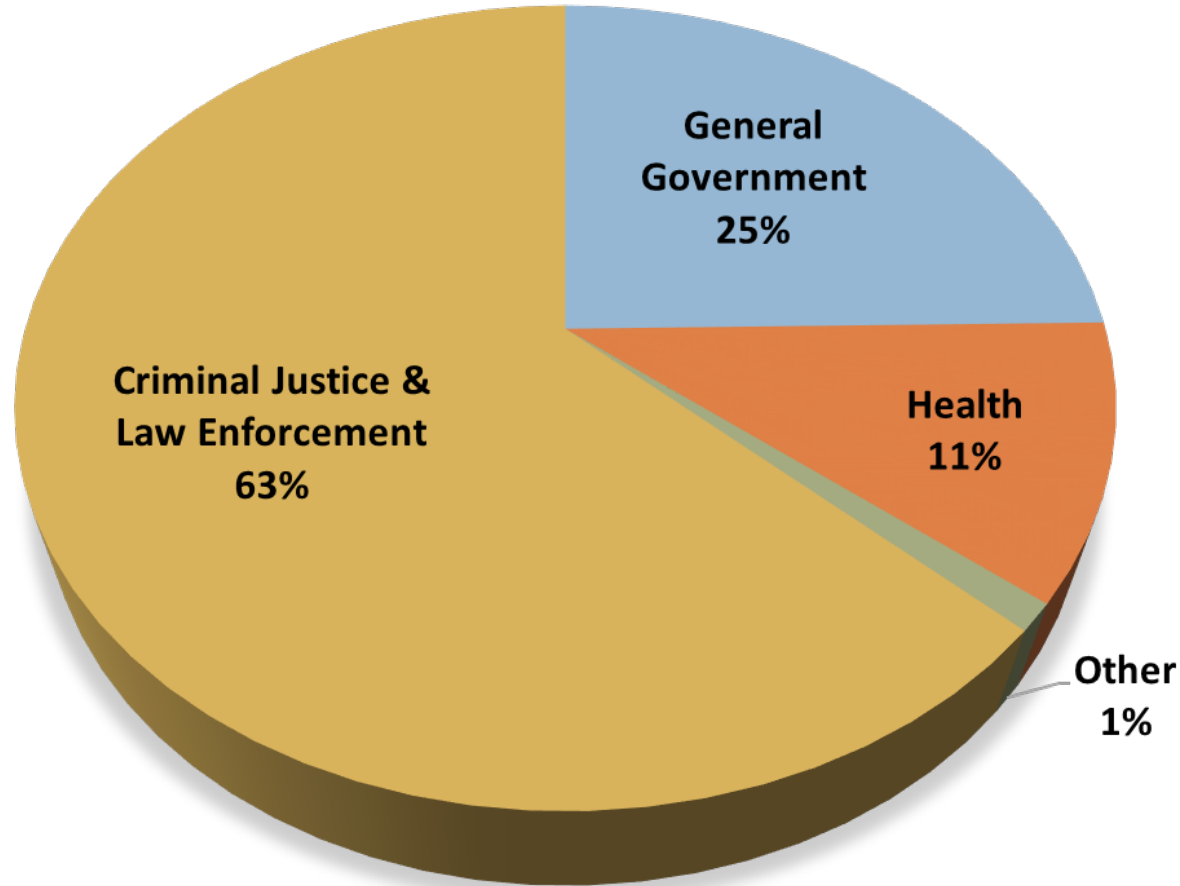
FY 2019 - 2020



Notes: Property Taxes includes delinquent tax lien sales and Intergovernmental includes State Shared Revenue

Distribution of General Fund

FY 2019 - 2020



*Does not include reserves, transfers, salary increases & medical benefits

Notes: Health includes mandatory AHCCCS contributions and Behavioral Health; General Government includes Assessor, Recorder, Treasurer, Board of Supervisors/appointed, and countywide utilities and facilities; and Other includes Transportation, Education, Welfare, and Recreation.

FY 2019-2020 Highlights

- Pinal County continues its commitment to financial health while reducing the primary property tax rate and increasing service quality. The budget was built with a 4 cent primary property tax rate reduction from \$3.83 to \$3.79.
- New construction valuation was steadily modest at \$60M (2.56% growth). The increase in existing properties valuation was \$105.5M (4.48%).
- General Fund local excise tax and state shared tax revenue growth is estimated at 5-6%.
- Reallocations and increases in GF funding to enhance ongoing services of \$6.7M and one time of \$3.2M.
- Equivalent budget capacity for 2% (\$1.275M) wage increase beginning the 2nd quarter & 2% (\$775k) compensation plan maintenance adjustment beginning 3rd quarter, to be determined.
- No increase to employee charge for Medical benefits.
- GF Financial Stability Reserve estimated to be at 15% at year end.

General Fund Approved Budget Requests

New Ongoing FY 19/20	As Approved	New One Time FY 19/20	As Approved
2% Pay Increase 3 QTRs (equivalent)	1,275,000	Assessor - Pictometry	160,000
½ Year Comp. Plan Maintenance – 2% (equivalent)	775,000	Community Development	250,000
Adult Probation	115,058	County Attorney	75,000
Animal Control	117,000	Economic Development	325,466
BOS – Contributions	177,026	Elections	233,856
County Attorney	625,704	Fleet	90,000
Facilities	188,157	Information Tech –Radio Tower	400,000
Fleet	90,336	Information Tech – Network Refresh	500,000
Medical Forensic Services	47,562	Public Works - Airport	200,000
Information Technology	372,606	Recorder	123,478
Justice Courts	53,231	Superior Court -Court Security Equip	716,780
Juvenile Court Services	344,919		
Open Spaces & Trails	9,206		
Public Works	128,381		
Recorder	70,908		
Risk Management (estimated true-up)	354,132		
Public Information Office	92,000		
Sheriff	694,208		
Superior Court –ACAP	160,000		
Superior Court –Indigent (estimated true-up)	803,069		
Superior Court -Court Security	274,468		
Vehicle Replacement	500,000		
Facilities Repair/Maintenance	600,000		

New Positions

Department	Classification	Number Positions	Salary	ERE	Salary & ERE
Forensic Medical Services	Forensic Nurse*	1 FT	68,364	13,422	81,786
Open Spaces	Grounds Maintenance Worker	1 PT	6,192	638	6,830
Facilities	Custodian	1 FT	26,215	5,795	32,010
Public Information Office	Communications Assistant*	1 FT	75,000	14,725	89,725
Adult Probation	Surveillance Officer	2 FT	81,354	33,705	115,059
Animal Care & Control	Animal Care Technicians	2 FT	55,840	14,299	70,139
Juvenile Court Services	Detention Officer, Juvenile	4 FT	162,708	67,410	30,118
Recorder	Program Coordinator	1 FT	40,000	7,854	47,854
County Attorney	Grant Coordinator	1 FT	71,100	13,960	85,060
County Attorney	Paralegal	1 FT	44,300	8,698	52,998
County Attorney	Administrative Assistant, Sr	1 FT	52,650	10,337	62,987
County Attorney	Deputy County Attorney	1 FT	98,750	19,374	118,124
County Attorney	Investigator, CAO	1 FT	60,400	13,626	74,026
Sheriff	Community Relations Aide*	3 FT	99,516	19,539	119,055
Superior Court	Court Security Manager*	1 FT	52,290	10,631	62,921
Superior Court	Court Security Supervisor*	2 FT	78,822	16,025	94,847
Superior Court	Court Security Officer**	6 FT	223,911	48,123	272,034

*These classifications are new and will be brought to the BOS in the future for approval.

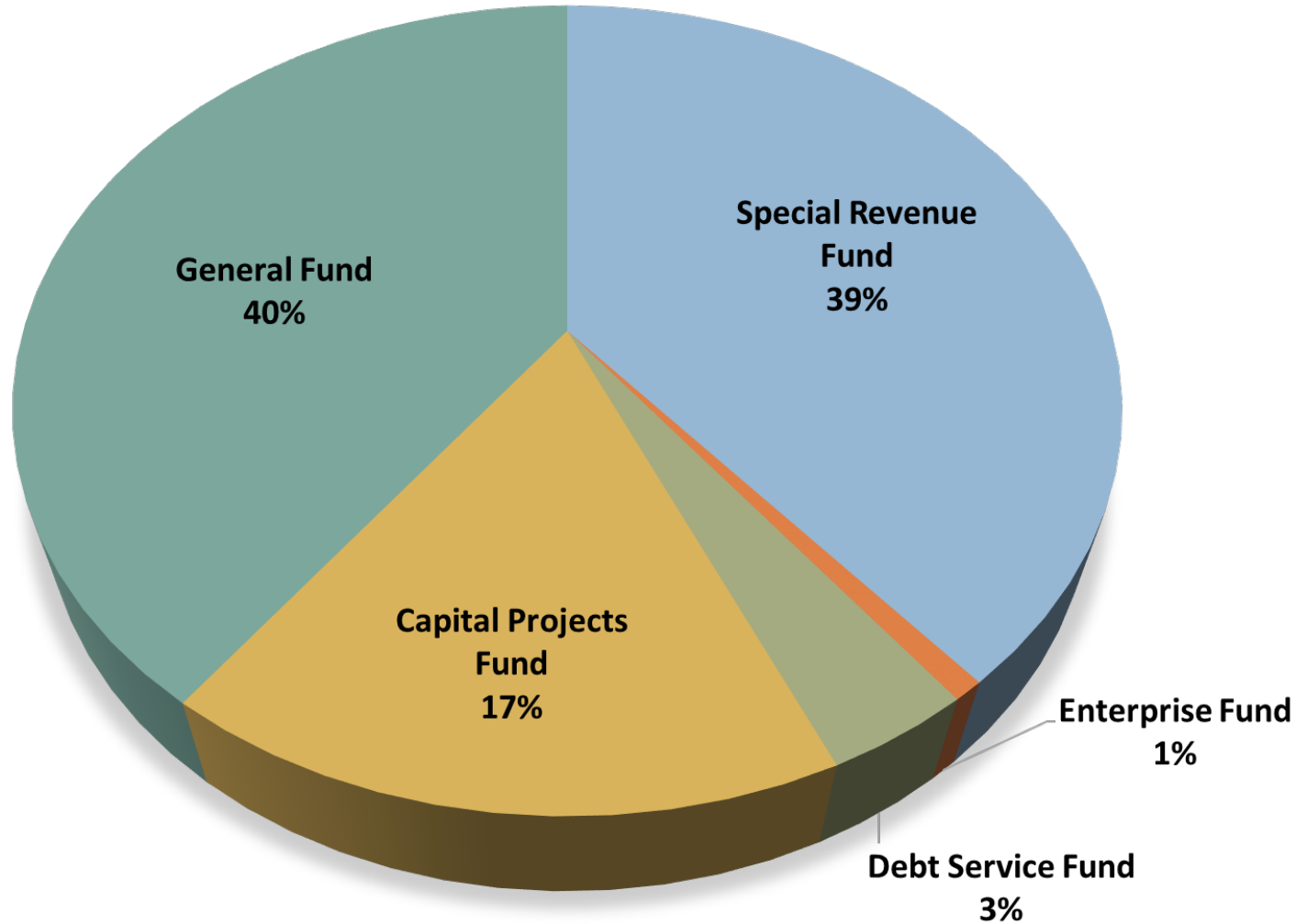
**3 PT positions will be eliminated

FY 2017-2021 General Fund Forecast

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Projection	FY 19-20 Projection
BEGINNING FUND BALANCE	\$23,178,687	\$27,322,815	\$27,007,752	\$29,219,249
REVENUES				
Property Taxes and Tax Lien Sales	\$80,198,888	\$85,541,257	\$91,210,970	\$96,499,898
County Sales Tax	\$14,976,110	\$16,358,457	\$17,737,121	\$18,801,348
License & Permits	\$4,363,744	\$4,972,047	\$5,063,633	\$5,316,815
Intergovernmental	\$49,056,192	\$54,115,560	\$56,103,578	\$58,347,721
Charges for Services	\$8,409,143	\$8,781,427	\$9,114,868	\$9,806,017
Fines & Forfeits	\$1,114,423	\$827,576	\$815,147	\$819,223
Miscellaneous	\$4,830,289	\$1,734,939	\$1,751,340	\$3,585,097
Transfers In	\$4,862,130	\$3,759,824	\$3,511,552	\$3,317,627
TOTAL REVENUE	\$167,810,919	\$176,091,087	\$185,308,209	\$196,493,745
% Annual Change		4.93%	5.23%	6.04%
EXPENDITURES				
Personnel	\$98,439,114	\$103,376,850	\$108,461,290	\$111,935,761
Non-Personnel	\$52,958,539	\$56,851,052	\$55,735,454	\$56,357,254
New Ongoing				\$6,436,302
New One-Time				\$2,107,800
Transfers Out	\$12,269,138	\$16,178,248	\$18,649,968	\$19,359,816
Transfer to One-time			\$250,000	
TOTAL EXPENDITURES	\$163,666,791	\$176,406,150	\$183,096,712	\$196,196,933
REVENUE LESS EXPENDITURE	<u>\$4,144,128</u>	<u>(\$315,063)</u>	<u>\$2,211,497</u>	<u>\$296,812</u>
Surplus/(Deficit) as a % of Revenue	2%	0%	1%	0%
ENDING FUND BALANCE	\$27,322,815	\$27,007,752	\$29,219,249	\$29,516,061
Reserve as a % of outflows	17%	15%	16%	15%

Total Pinal County Expenditures

\$512,106,937



Pinal County's Tentative Budget for Fiscal Year 2019-2020:

\$512,106,937

The overall budget increased by \$60,397,535, which is due to future capital projects.

Once the Tentative Budget is adopted, it can be decreased or budget can be reallocated. However, the total budget cannot be increased. State law requires the County to budget all of its projected sources, including in all fund balances, even if they are not planned to be spent in the current year. In compliance with Section 42-17107, Arizona Revised Statutes, a Truth in Taxation Hearing Notice will be published in the local newspaper. The Truth in Taxation rate is \$3.6658.